ter the Great taxed them, and then stople quit wearing long coast; to discour-courage the growth of beards, he taxed them also, and beards soon disappeared. me countries even to this day, winons are taxed, and in consequence thouands of families live as best they may in horses without windows. Imagine how the burden of such a tax falls with crushis weight on the health and energy of abovers. The khedive of Egypt many rear ago taxed olive trees, and in consenot only planted, only were no more olive tores planted, but many olive trees actually cut down. A man in Illi-ds owed a fine stallion which was the it i good thing to stir up the tax asses-tor and set him on to the owners of such sying citizens in any in the burden of local taxation, why Some ten years ago, the Southern Pacific company, on the of the removal of its shops from urg, seemed to be in doubt as to it would build railroad shops at whom or enlarge its plant at New mans. To secure the location of this at enterprise, a promise was made on part of the city officials to the effect accepted at a comparanominal valuation, and my inforis that this agreement has been ed up to in good faith to this very day.

A result, the ward in which that plant
desired has more than doubled in populoc, largely on account of the fact the enterprise alone supports hun-s of families, and land owners have recouped many fold for the slight

uring plant in any community

proposes to allow the people of any to low or county, with reference estably to taxation for local matters, the street paving are levied on land alone at under certain limitations, to decide without reference to improvements, on the theory, which is a correct one, that since the effect of such improvements is direct. borne by them, and whether or not it ly to enhance the value of land, the revenue so applied as in their opinion in one for same should be raised by taxing hs least degree to cripple business, dis-den of a tax for street improvements—and immense sums must be raised for this mal. The right to make this decision may purpose in any progressive community—
is imited to taxpaying voters, as is the does not fall with crushing weight on those who own improvements, nor does not said against an oppressive applications. against an oppressive application difficult to see why it should mand the support of all who are dupon the subject.

Houston to improvements, hor does to deter the building of houses and factories and the location of commercial enterprises. Therefore, why not permit us in Houston to improve our streets on the Iuist command the support of all who are informed upon the subject.

Heme rule in taxation is no longer a mire theory. It is now in practical operators is at least two of the Australian colonies. New South Wales and New Zonies! and there, experience has already demonstrated in its favor all that its finds could ask. My information on this point is largely derived from a volumeus report to the department of state by the United States consul to New Zealand, Mr. John Connerly, entitled "Land version and Labor Laws in New Zea-"

It is not my purpose, in this address, "It is not my purpose, in this address,"

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ing. Mr. John Connerly, entitled "Land Tassion and Labor Laws in New Zealand". It is not my purpose, in this address, to attack the tax commission bill recently increased to our legislature, but it is not my purpose, in this address, to attack the tax commission bill recently recommended to our legislature, but it is impossible to do justice to the subject in hand without reference, by way of illustration, to some of its features, for the purpose of showing the great importance of allowing towns, cities and counties, in any event, to collect the revenue necessary for their own local purposes that this difference in this address. It is not my purpose, in this address, to attack the tax commission bill recently recommended to our legislature, but it is mpossible to do justice to the subject in hand without reference, by way of illustration, to some of its features, for the purpose of showing the great importance of allowing towns, cities and counties, in any event, to collect the revenue necessary for their own local purposes to attack the tax commission bill recently recommended to our legislature, but it is purpose to attack the tax commission bill recently recommended to our legislature, but it is purpose to attack the tax commission bill recently recommended to our legislature, but it is a purpose to attack the tax commission bill recently recommended to our legislature, but it is a purpose. Asstralian colonies we are indebted for that bill for the collection of taxes levied by Australian ballot and the Torrens by the State. Thus, a firm in Houston carries, we will say, a stock of goods Assistant colonies we are indebted for the Australian ballot and the Torrens' system of registration of jand titles, all-nedy in force in Canada and British Neth America, and now being rapidity worth \$200,000. Its customers owe it \$300,000. Its nether that this proposed in the various States in this Elion. They have also shown us the petical workings of government owner-the of railroads and all public utilities, is to these we shall doubtless scon be selected for the example of a scientific state for the example of a scientific state for the example of th tward the solution of the vexed problem the tune of \$15,000 a year, or 5 per cent of traition must be of incalculable benefit to as and in this connection it is intersillag to note the fact that the legislation must be of colorado recently appointed a commission for the sole purpose to think they have framed a law by which the wild and the tax commissioners seem to think they have framed a law by which they hav

The way in which people are taxed is a far more importance than the amoust of the far from 6 per cent to 8 per cent per annum, sometimes as low as 5 per cent, and there has been a steady decrease in the rates of interest during the past few years. Much of this money comes from abroad and is beld by those who can promptly call in their loans and lend their money in other States. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston which is the past few years. Much of this money comes from abroad and is beld by those who can promptly call in their loans and lend their money in other States. The people of Houston who give employment to labor are anxious to get money at a low rate of interest. The people of Houston who give employed to the largest to get money at a low rate of interest. The people of Houston who give employed and their money in other States. The people of Houston who give employed and their money call in their loans and lend their money call in th based on property in Texas, and compelling the owners to render them for taxation. thus subjecting creditors to the payment of a tax in most cities of about 3 per cent per annum on every dollar owing to them including debts secured by mortgages, including debts secured by mortgages, without permitting any offset for debts which creditors themselves may own, this provision of the bill is adopted necessarily follows that money lenders will all, or charge the highest legal and often an usurious rate of interest for it. I is absurd to suppose that any man will b so foolish as to loan money at 5 per cent or 6 per cent or even 8 per cent when laws are so enforced as to give the tax bills owned a fine stallion which was the side of the town in which he lived, and it was valued at \$50,000. The tax assession, proceeding on the plan of the tax collector a rake-off of 2 per cent or 3 per commission bill, assessed it for \$10,000. The owner promptly shipped the horse away, thus depriving that community of the use of one of the very things which a seeded. Farmers want fine stock important that their neighborhoods. Now, is make the debtor pay a tax on the full strict into their neighborhoods. Now, is Mid into their neighborhoods. Now, is make the debtor pay a tax on the full tax good thing to stir up the tax assessions and fine them for bringing it into the country? If a majority of the tax it go that way. Another community might full attempt be made to tax mortgages it go that way. Another community might we ing a local political subdivision, would thus be tested by experiments car-to exempt stock, among things ried on, not in far off New Zealand, but for the prosperity of the place, in our very midst. So also a tax on a

community, coa- try the other plan, and both stock of goods increases the expenses of doing business just as clerk hire does. the I held an official position in con- All expenses, including taxes, are added of the tax commission bill, it would have to the price, and in the long run the consumer, including the farmer and working man buying the goods, will pay the as well as expense of clerk hire, for this is what it amounts to—a tax upon the products of industry is always in the soil, and is something which can be seen long run shifted upon the consumer. Why not then let the taxpaying voters of any not then let the taxpaying voters of any city or town decide for themselves whether or not they will compel their wholesale merchants to go out of business, or force of wealth which will convey the same them to sell goods at higher prices, and thus in effect make farmers who considered the same of the sam them to sell goods at higher prices, and thus in effect make farmers who con-sume these goods pay a portion of the ex-penses of city government? Is it the intention of those who would lessen the tax on the millions of acres of vacant and unused land in this State to do so at the expense of farmers who will thereby recouped many fold for the slight the expense of farmers who will thereby be compelled to pay more for everything they buy and a higher rate of interest the plant from taxation. I might show many enterprises have been located location by this method. Now, why let tax paying citizens of Houston the bill provides that any agreement made tably what they have alternated to be harassed by foreclosure proceedings on the tax paying citizens of Houston the bill provides that any agreement made to be a heipless debtor to pay the tax is to egally admitted that the location of a cerely desired to relieve the farmer from a portion of the burden of taxatle not exempt his improvements from taxathing for it, and especially for ners of land in that community. spirited land owners are often tion, as is now done to the north of us in the province of Manitoba, British North

proposed Tax Bill Criticised.

Important of Just as much as the value of the adjoining address was read by Hon.

In proposed Tax Bill Criticised.

Important of Just as much as the value of the adjoining address was read by Hon.

In recent meeting in Fort Worth:

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In recent meeting for themselves how the mass of deeding for themselves how the sa a city, town or county, the privilation of mouse the same and the same and the same and the same as a city, town or county, the privilation of mouse the same that the same as a city, town or county, the privilation of mouse the same that the same and the same an to the full amount of every dollar on de-posit can be collected with unerring and retentless certainty. If he lives in Houston can he escape a fine of \$30 on every \$1000 which he is so foolish as to leave on deposit in one of our banks on the first day of January, since it is proposed that the board of equalization perior to those of a total exemption from proposed that the board of equalization shall have power to compel bank officials to appear before them and testify as to the osed that the board of equalization I have power to compel bank efficials per before them and testify as to the unit which any of their customers had deposit on that day? If it was not need to actually compel the payment and of the compel that the competition of class legislation would be raised. Now, suppose that Houston could advertise to the world at large that manufacturing, homestead and business improvedeposit on that day? If it was not on deposit on that day. If it was not intended to actually compet the payment of a tax on deposits amounting with us to \$30 on the thousand, why was this provision inserted in the bill. Now, why fine a man \$30 on the thousand for putting his idle money into circulation through the instrumentality of a bank in his own town, when he can just as easily lock it up in a safe or send it to a bank in the mercy of tax assessors and boards of appraisement in the matter of assessments lock it up in a gafe or send it to a bank appraisement in the matter of assessments outside the State? What does a tax on on stocks of goods, accounts, credits, money on deposit in a bank signify. Let money in bank and miscellaneous personal me illustrate. I have a tion in a property would be property. me illustrate. I have a \$1000 in November which I do not expect to use until some time in the spring. I put it in bank, and the bank loans it to a merchant, and the bank loans it to a merchant, and buys a \$1000 worth of goods and puts them in his store in Houston, and they are there on the first day of January. Now, I am taxed \$30 on my \$1000 deposit, although in point of fact my \$1000 is no longer in pank, since the merchant has an advantaged it for the \$1000 worth of goods now in this store, and on which he is also taxed \$30. Taxation has thus been doubled with out an increase of wealth to the extent under such a system the cities of Texas which I do not expect to use until some time in the business centers of the tewn. Let to be known all over the world that there were cities in this State where all forms of capital actively employed would thus his store, and on which he is also taxed \$30. Taxation has thus been doubled with out an increase of wealth to the extent sign Taxation has thus been doubled with speedily be supplied. Who can double but out an increase of wealth to the extent under such a system the cities of Texas of a nickel on which to base the increased which availed themselves of its privileges tax. A tax of \$30, however, has been feveral to be a not trade—upon an exchange. There is no more wealth in the community that there was before, since my \$1000 in money has gone out of the community to New Orienns and been exchanged for the merothant's \$1000 of goods. Yet I am fined the production of the community to of the community to of the community to of the community to of the community to the community of the community to the community to the community that the

> Why the Present Law Should Be Amended.
>
> To the Editor of The Post.
>
> To the Editor of T own part, I see as objection to its being blot upon the statute book, a subject of so limited in this State also. By thus ridicine, a rebuke to the legislative abit-trusting is freedom, an opportunity will ity of the State and as it stands is an be offered to some community, in advance electmosynary contribution to the main-doubtless of others, to blaze the way to tenance of the fish and oyster commiswards a system of taratien based on stoners, so make that the county attorney can be expected from the average of the leftates in issuing a writ for a defiant politicians whom we usually send to our legislatures. Suffice it to say, however, that in a proper system of direct taxageneral's office declines to give an optution, things only will be taxed and not
> lon in answer to two applications from
> evidences of them. The subjects or direct
> taxation should consist only of. (i) land, that courtesy to the fish and oyster comcomprehending special privileges, if any, attached to same, such as franchises, and (2), things tangible, which are visible to (2), things tangible, which are visible to general's office for information as to the the senses, such as houses, horses, maprosecution of his official duties.) It is
> chines, etc., and which constitute the so weak the commissioner takes no active wealth of a community, in the correct economic definition of that word. Of

d to build about a mortgage or a credit.

Suppose half the people in Houston were to borrow \$15,000,000 from the other systems half, would that increase the real wealth of the community to the extent of a dollar? Would it put the community in a position in which it could any more easily raise a large revenue for governmental purposes? And yet under the provisions the effect of running the assessed valua-tion of the town from \$25,000,000 up to

credits, because there is nothing tangible

You can only tax material things. soll, and is something which can be seen and weighed. Wealth consists only of and weighed. Wealth consists only material things, formed and fashloned If you wish to fine people for borrowing money, for trading and exchanging property, do so, but don't do it upon the mistaken idea that you are taxing

For the past ten years an ordinance of the city of Houston has compelled the preparation of the assessment rolls in such manner as to show the value of the lands separately from the value of improvements

The land values amount to about \$16. 600,000, the improvement values to about \$4,000,000, and the personal property val-ues to about \$4,000,000 more. Property is supposed to be assessed for taxation st two-thirds of its value. Our city apprised land owners are often the province of Manitoba British North as a portion of the Interest of none person should be considered only the community and in the province of Manitoba British North as a portion of the Interest of none person should be considered only the matician of the Interest of none person should be consulted to the interest of none person should be called by the call that the community and the province of the Interest of none person should be called by the call that the community and the province of the Interest of none person shou tax for the support of the city government is now 2 per cent. By raising this tax to

prosperity, and white requiring the manufacturer, in common with all other cit zens, to pay a tax upon the value of the land which he occupies, the exemption from local taxtion of all improvements.

illustrate. I have a \$1000 in November property. Would not this induce a won-ich I do not expect to use until some. derful flow of capital seeking investments

any, missioner forbade, it had thought any and State officer had access to the attorney active nor moral supprot; his passivity creating in the minds of the fish and oystermen a belief that the law is inoperative or else he would enforce it. The law i so weak that the commissioner lets his deputy in Managorda issue licenses et prices agreed upon, or in other words, it becomes a matter of bargain, and contents himself with admonishing this deputy in the bargain of the contents and contents himself with admonishing this deputy. uty; but the bargaining goes on. An eath or bond seems of no torce in enforcing this

conflict with the State on the part of some of the law-abiding citizens has induced some fishermen and most of the oystermen to comply with the law, the latter influenced by the cut rates of one deputy, which, by the information I have, ranges from \$1.50 to \$2.50.

The fishermen in the main from this point treat the law with contempt and defiance. The number of boats engaged in the two industries from this port is

The above is the condition existing here As I understand the intent of the law, it is that licenses shall be had before any lish or oysters are taken. This, in my opinion, could have been effected if the commissioner had exercised the authority vested in him, even as lame as the law is. This opinion is borne out by all intelligent men here. Such being the condition, if can well be seen how difficult it will be to enforce the collection of the remaining to enforce the collection of the remaining licenses. To make an efficient law, stripped of superflueus verbiage, so plain that "he who sails may read and not err therein." is a matter of common, practi-cal sense. The men this law affects are net college graduates, accustomed to pick-ing up scrape here and there, as the law is, and putting them together for a conclusion. The conclusion must be made for

Major Sayers knew nothing of it, and if it does not meet with his approval. I beg him, but of the abundance of his elemency, to forgive me, his schoolmate W. J. Jones.

The Proposed Tax Bill. To the Editor of The Post.

from indignation meetings, numerous pro- well tests, and much unfavorable comment upon the proposed tax bill now pending before the special session of our State legislature, ing, and I believe will continue to do so the special session of our State legislature, ing, and I believe will continue to do so the section.

It seems that there is no crying demand to the monger of the lake Jackson plantation, is well up with all work and buried by the faithful representatives of is planting several hundred acres in case. The people, the Texas legislature. Yours the people, the Texas legislature. Yours Ed S. Phelps. steps to enforce it, but lets the burden of the comptroller that the revenues of truly, rest upon his deputies, giving neither this State are ample for all purposes, and the further fact that the taxpayers are not complaining of existing taxation, strongly To the Editor of the World. Indicate the manifest uselessness of such a measure even from a political standson would advocate a radical and necessarily harmful change in the existing sys-tem of taxation which has been proven

atlafactory to taxpayers generally?

Any measure that suggests that spe-

should reach a common level and rest upon those citizens and classes least able to bear them. Take, for instance, an inbear them. Take, for instance, an invidual of a class whose name is legion,
inortgager, who under the proposed tax
if would be made to pay taxes not only
on his land or chattels mortgaged, but
to upon the money he borrowed thereand then upon his already overburdde shoulders would most probably nadividual of a class whose name is legion, National a mortgager, who under the proposed tax natism. bill would be made to pay taxes not only support certainly, be shifted the proposed tax on the mortgage, assessed primarily against the mortgage or lender, for the latter Houston Toyas Februar

ever had the name of an honest, industrious and truthful man. These qualities addition to his own. Thus it would industrious and truthful man. These qualities addition to his own. Thus it would industrial the chide withis its oppressive scope all who office. "An honest man is the nodest dens upon weaker burden hearers. For work of God." I have known him from his beyhood days. Fought four years in the Confederate army for what he thought was right; next in congress, and as a savernor of faithful sentinel, guarded the treasury of faithful sentinel, guarded the treasury of prevailing in order to reimburse such intelligence. She decomed a nice little dell and to be the content of the constant of the constant of the content of the constant of the manufactured product to the constant of the co

what is called the "common people." He history and the new outh in its verbosity fore writing this I did not consult any containing many ouths, combinations of paths, confessions and exhaustive state-ments, seemed to embrace nearly all iu-quisitorial features, except express authority to physically torture the victim,

the taxpayer.

Just and thoughtful men are now registering protest after protest against this all kinds being numbed. The last ten dars appressive, injustions and inquisitorial or two weeks has been well used by our tax bill, before the legislative committee. Houston, Texas, February 1.—Judging and I predict that the legislature will be

How to "Get Rich Onick."

The Standard Oil trust can purchase

\$10,000,000 of United States 4 per cent point. From an economic point of view bonds, due in 1907, for \$11,400,000 It can it will be condemned by all thoughtful take the bonds to its servant, Mr. James and observant people. What sensible per- Stillman, President of the National City bank, and direct him to deliver them to the United States treasurer in this city sufficient for governmental purposes and and receive for them \$10,000,000 of governcial interests taxed could then shift the \$1,400,000 invested in the bonds deposited dax upon the consumer, stands self-con-demned and unworthy of patient consid-theless it will receive from the government And yet it seems that the re- in two semi-annual payments \$400,000 per port of the tax commission seeks to com- annum as interest on the bonds, or at fort certain classes with such a proposi- the rate of a fraction more than 28 per This must be truly comforting to cent on its capital invested in the consumers, sufficiently go i trust to cause them to instruct their representatives in the legislature to vote against the entire iniquitous measure. And who of us is he can induce Mr. Stillman to deliver not a consumer?

If, peradventure, the proposed tax measures love the proposed tax measures are the proposed tax measures. And who of us is he can induce Mr. Stillman to deliver them to Treasurer Roberts and receive a free loan of \$106,000 of government deposits and posits are positive to the proposed tax measures are the proposed tax measu if, peravventure, the proposed tax means to the state of of men and women in this blessed Repub-lic who would be pleased to obtain gov-ernment funds on the same terms. When

The Most Beautiful Woman in America says:



Philadelphia, Dec. 11th, 1899.

Eight performances each week, with the change of bill weekly, and a memorizing of from seventy-five to two hundred pages of manuscript began to tell upon my health. I was upon the verge of collapse, when a friend advised me to take Warner's Safe Cure. It acted like a miracle. I used only three bottles of this famous remedy,

and was completely restored to my former good health. I feel that I owe my present strong condition physically to this remedy, and take pleasure in informing you of it.

Very sincerely,

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A thoroughly competent and regularly graduated woman physician will give medical advice free to any woman needing same. Address: "MRS. ALICE McCULLOUGH. M. D. (Personal), Warner's Safe Cure Co., Rochester, N. Y."

VELASCO PEBUS.

in- Farming Interests Are Well Advanced-Planting Cane Velanco, Texas, Pebruary 2 .- Town very siderable improvement going on. Farming of

all kinds is well advanced.

The State form near this place is being pushed by Mr. Campbell, the efficient manager, and in a short time will be the pride

gradually.

Truck gardening of all kinds is well advanced and the acreage is large.

The tugboat Charles Clarke was in port today, supposed to be in connection with the mark on the icities at the must of the

Cuero Cullings, Cuero, Texas, February 2.—The Hitle daughter of Mr. and Mrs. Frank Hunter, who is just beginning to walk, fell head foremost into a tub of water. She was discovered by her mother just in time to cave her.

J. C. Culhoun purchased 200 acres of land from G. W. Ferguson and wise of Thomasten. The land is situated about seven miles from Cuero, across the Hell's Gate bridge. The consideration was \$2750. Consideration was \$2760.

Thursday evening at the home of the bride.

Mr. Joseph S. Edgar and Miss Effic Booths
were married. Judge Sumners officiating. A
large number of relatives and friends were
present. After the usual congratulations they
were invited into the dining room, where a
sumptious supper was served. These young
people are held in very high esteem in this
county and will receive the congratulations
of a large circle of friends.

A Book \$100 Free!



Dr. M. A. M. McLaughlin, 285 Main St., Dallas, Tex.